

LAW OFFICES
FRITZ R. KAHN, P.C.
EIGHTH FLOOR
1920 N STREET, N.W.
WASHINGTON, D.C. 20036-1004

(202) 263-1152
FAX (202) 331-8830
e-mail: ~~meccob@fritzr.com~~ ~~fritzr@fritzr.com~~

September 9, 2008

VIA ELECTRONIC FILING

Hon. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

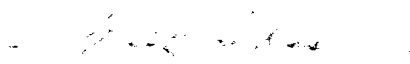
Dear Secretary Quinlan:

This refers to STB Docket No. AB-33 (Sub-No. 262X), Union Pacific Railroad Company--Abandonment Exemption--in Fulton and Peoria Counties, IL. and to the Decision of the Board served August 21, 2008.

Please be advised that V and S Railway LLC will not be filing an offer of financial assistance to purchase the line proposed for abandonment.

I certify that I have served copies of this letter upon Union Pacific Railroad Company and Keokuk Junction Railway Company by sending copies of it by e-mail to their counsel, Gabriel S. Meyer, Esq., and Daniel A. LaKemper, Esq., respectively.

Sincerely yours,


Fritz R. Kahn

cc: Gabriel S. Meyer, Esq.
Daniel A. LaKemper, Esq.